

ORIGINAL

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Exhibit A

**UUNET COBRA
3COM RACKED EQUIPMENT SPECIFICATIONS
Rev. 2 (8/21/00)**

Integrated Equipment Racks

The 3Com COBRA equipment is delivered to the LEC facility as a complete assembly housed in two or more 19" x 84" relay racks (one egress rack plus one or more modem/management racks). This insures all necessary components are properly arranged and cabled. The LEC will install the racks, plug in the power cords, and connect the circuits to pre-wired patch panels.

Access Types

UUNET end-users will access the COBRA service via analog modem or ISDN on the ingress (incoming) port side. The ingress circuit will be a channelized DS3, which is connected to an M13 Mux located in the modem rack. The equipment will aggregate the traffic and provide an egress (or outgoing) port connection to DS3 egress circuits connecting to UUNET Network facilities, which will be provided by UUNET via third-party telecommunications providers or ordered separately from the LEC, in UUNET's discretion.

Design Summary

The 3Com Total Control Modem Chassis functions as the NAS. One modem chassis can support up to fourteen (14) HiPerDSP cards, with each HiPerDSP card being able to support one T1 PRI. Each modem rack can support up to four (4) modem chassis, for a total of 56 HiPerDSP cards per rack or 1,344 modems (1,288 usable ports). Dial traffic is passed to the 3Com Ethernet switch located in the egress rack, which is connected to the egress aggregator (the Cisco 7206 egress aggregator).

The 3Com Total Control management chassis is used for authentication, data collection, and management of the dial equipment in the cabinet. The management chassis has an analog modem card for Out-of-band (OOB) access that is used during the initial configuration of the equipment and for troubleshooting if access is not available via the egress circuit(s). The physical demarcation point for the equipment is the egress port of the Cisco 7206 egress aggregator.

COBRA Out-of-Band Management Network

Initial configuration and emergency maintenance of the 3Com and Cisco equipment is performed by UUNET via analog telephone line and modem. This is called out-of-band ("OOB") access. As part of the COBRA service and without additional charge, the LEC will provide a dedicated analog phone line for each OOB modem installed in a given modem rack.

OOB access is not the preferred method for accessing the equipment because it is slower than IP. OOB access is used initially to configure the equipment and permit activation of the first egress circuit. After the first egress circuit is activated, the remaining equipment configuration and code downloading typically is done via IP through the egress circuit.

Circuit Configuration

All circuit configurations required at the NAS are the sole responsibility of UUNET. The parameters of circuit translation options required by UUNET are:

- PRI
- FAS or NFAS (to be determined by both parties, as appropriate)
- B8ZS/ESF
- 40 DID numbers per rotary

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- 5ESS hunting (GUCD or LUCD; DMS hunting Forward Circular Sequential)
- Sequential Circuit IDs (where possible)

3Com Total Control Equipment Configuration

Each Total Control unit is called a chassis. There are up to four (4) modem chassis and one (1) management chassis installed in each modem rack.

The modem chassis are dedicated to housing modems, with each chassis being able to support up to fourteen (14) HiPerDSP cards. Each HiPerDSP card terminates one (1) T1 PRI.

The management chassis is dedicated to housing cards required to manage the equipment in the modem and egress racks. The management chassis is responsible for data collection, authentication, domain name service and out-of-band management to all of the equipment in the racks. Within the management chassis is a 3Com EdgeServer card. This card contains UUNET proprietary software. In the event the EdgeServer needs to be replaced, UUNET will need to re-install this proprietary software. Remote hands & eyes assistance may be required from a LEC technician.

With the COBRA service, UUNET is responsible for providing configuration and management of the equipment in the racks. The LEC is responsible for all COBRA equipment sparing.

Provisioning, test, and acceptance of the egress circuits are UUNET's responsibility, unless such egress circuits are ordered by UUNET from the LEC. Provisioning, test, and acceptance of the ingress DS3 and PRI/DSS will be the joint responsibility of UUNET, configuring the 3Com equipment, and the LEC, configuring the switch side.

Site Manual

A detailed Site Manual, including Central Office floor plans, bay placement, bay configuration, cabling schematics, PRI configuration, DSX cross connects, and contact procedures will be provided by the LEC to UUNET as part of the COBRA service. The LEC may choose to provide secure web access to such information.

Site Environmentals/Specifications

- | | |
|-----------------------|--|
| Footprint: | Footprint should be 3' deep X 2' wide for each rack, and accommodate a height of 7 feet and a weight of 750 lbs. |
| Electrical: | Redundant 30amp DC feeds to each relay rack to be connected to Hendry fuse panels. |
| Flooring: | Raised computer floor preferred provided under-floor ventilation is present, otherwise slab floor is acceptable. First floor location preferable. Floor loading requirements are 100 lbs. per sq. foot. |
| Telephone: | Each rack may have a maximum of two DS3 circuits (56 PRIs) connected to such modem rack, and one (1) POTS line for OOB mgmt., and one clear channel egress DS3 in the egress rack. |
| Environmental: | Room temperatures maintained between 55-75 degrees F. is required.

Facility must provide a virtually dust-dirt free environment for rack location. Racks should not be placed within 2 feet of any heating or air conditioning vents and or ducts or located in the proximity of automated sprinkler heads. |

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Grounding:

Racks must be grounded at facility. Any facility with a grounding ring must ground rack to facility grounding ring.

Equipment Requirements

The equipment components for the egress and modem (minimum build) racks are as below. A modem rack can be enhanced from the minimum build configuration by adding up to 14 HiPerDSP cards for each of the three (3) empty modem chassis that are pre-built into the rack. Such cards can be added when a given rack is ordered by UUNET from 3Com, or installed separately later by the LEC.

Egress Rack*

Quantity	Part No.	Description	Unit List \$
1	CISCO7206-DC	Cisco 7206 DC non-VXR	\$ 36,300.00
1	3C39036-DC	3Com 3900 DC Ethernet Switch	\$ 7,995.00
1	2500CAT5PS-24B	Lucent 24-port Patch Panel	\$ 260.00
2	OHCKTK225R	Fuse Panel	\$ 868.00
1	08022-646	7' Rack	\$ 2,000.00
1	UU-STD-1A	Cable Harness	\$ 880.00
1	UU-STD-1B	Misc. Hardware and Labels	\$ 2,900.00
1	UU-STD-1C	Staging/Integration Service	N/A

* Supports up to 8 Modem Chassis per Egress Rack
 Note: GridNet and Fixed Port Networks Each Require Separate Egress Rack

Modem Rack

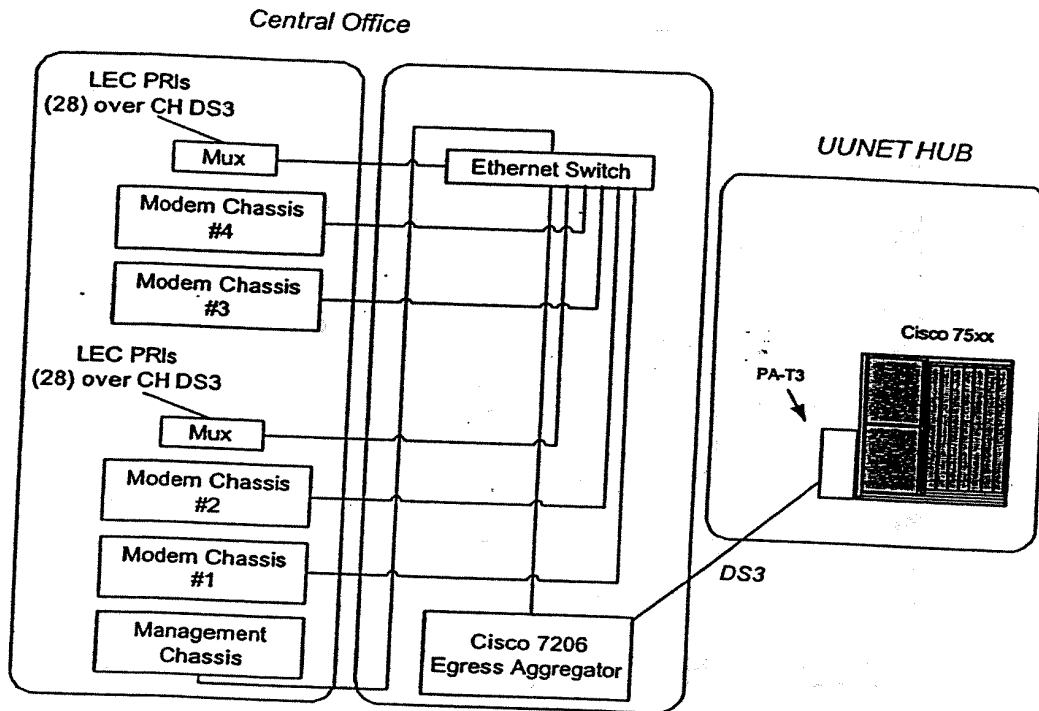
Quantity	Part No.	Description	Unit List \$
1	3C0504776-00	Total Control DC Mgmt. Chassis *	\$ 27,438.00
includes:			
1	003458-00	TCH Dual 130A/DC Power w/ HiPerNMC	\$ 8,150.00
1	003802-01	EdgeServer OverDrive, 256mb, 2x2GB HD	\$ 12,750.00
1	003281-00	16 port Serial Ethernet NIC	\$ 1,200.00
1	001893-00	Pentium Pro Processor	\$ 1,300.00
1	002157-01	Dual 10/100 BaseT Ethernet NIC	\$ 600.00
1	000849-12	Quad Analog Digital Modem Card Set	\$ 3,438.00
4	003458-00	TCH Dual 130A/DC Power w/ HiPerNMC **	\$ 8,150.00
4	002106-01	HiperARC Card Set (Ethernet)	\$ 9,575.00
14	002092-00	HiPerDSP Card Set (24 ports/card) ***	\$ 10,925.00
1	2500CAT5PS-24B	Lucent 24-port Patch Panel	\$ 260.00
2	930-0093	Carrier Access Mux ****	\$ 9,995.00
2	OHCKTK225R	Fuse Panels	\$ 868.00
1	08022-646	7' Rack	\$ 2,000.00
1	UU-STD-2A	Cable Harness	\$ 5,000.00
1	UU-STD-2B	Misc. Hardware and Labels	\$ 3,100.00
1	UU-STD-2C	Staging/Integration Service	N/A

* Supports up to 4 Modem Chassis per Management Chassis
 ** Supports up to 14 DSP Cards & 1 HiperARC Card per Modem Chassis
 *** Additional HiperDSP Cards available at same Unit Disc. Price
 **** Supports up to 2 Modem Chassis per Mux

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EXHIBIT 1: INGRESS/EGRESS



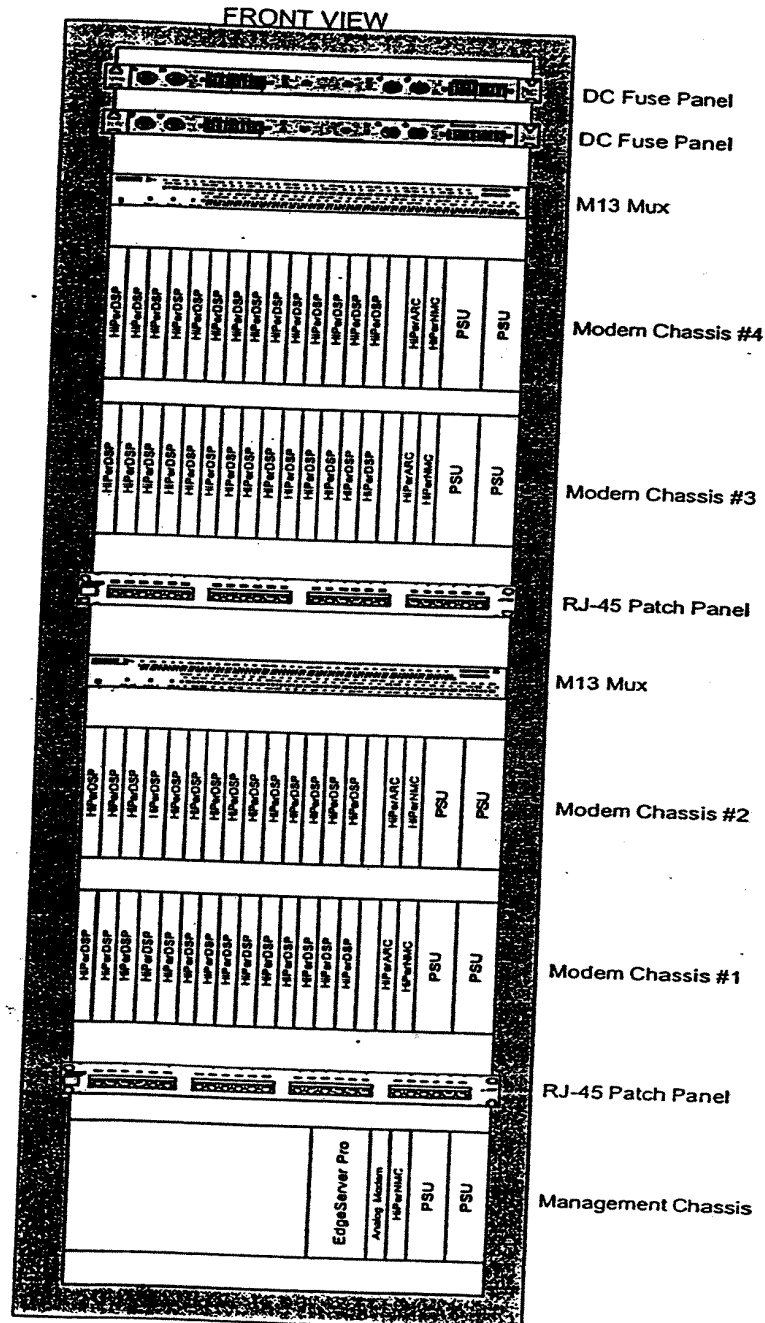
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EXHIBIT 2: MODEM RACK



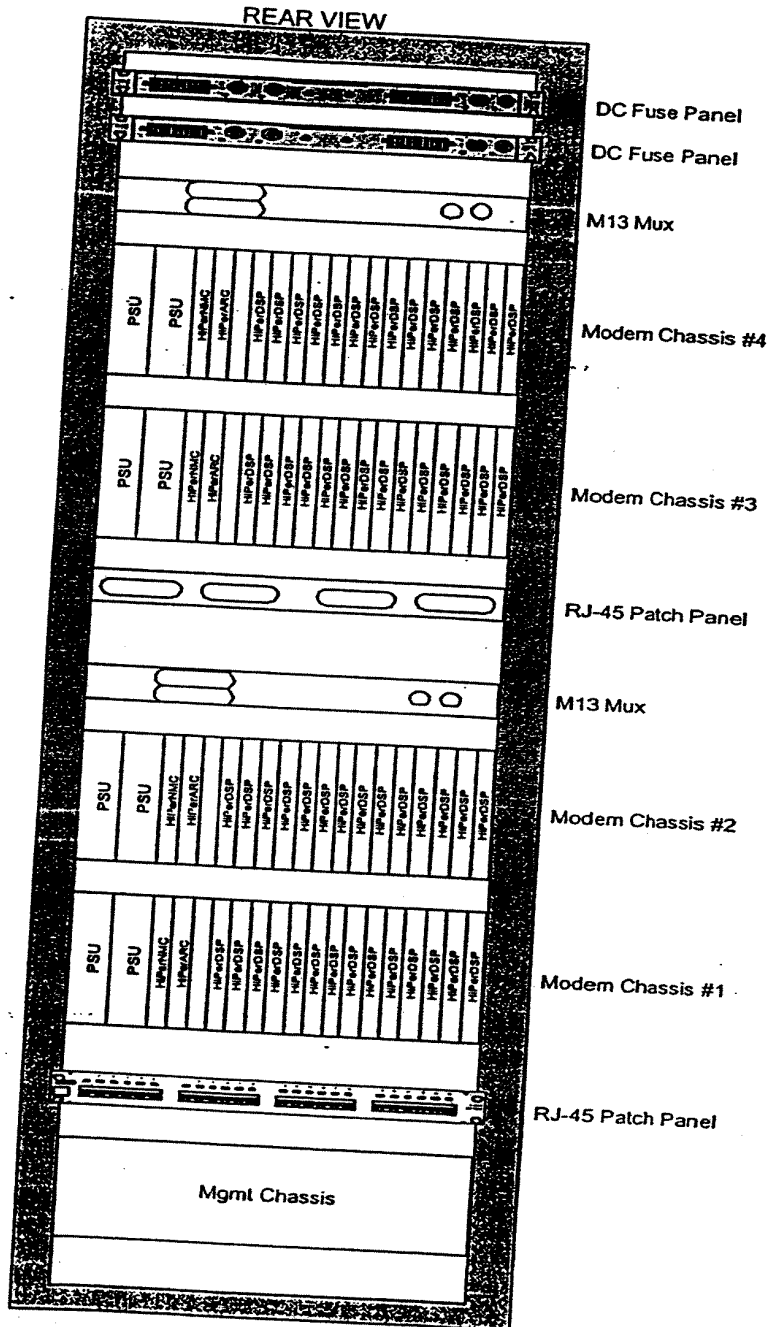
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EXHIBIT 3: MODEM RACK



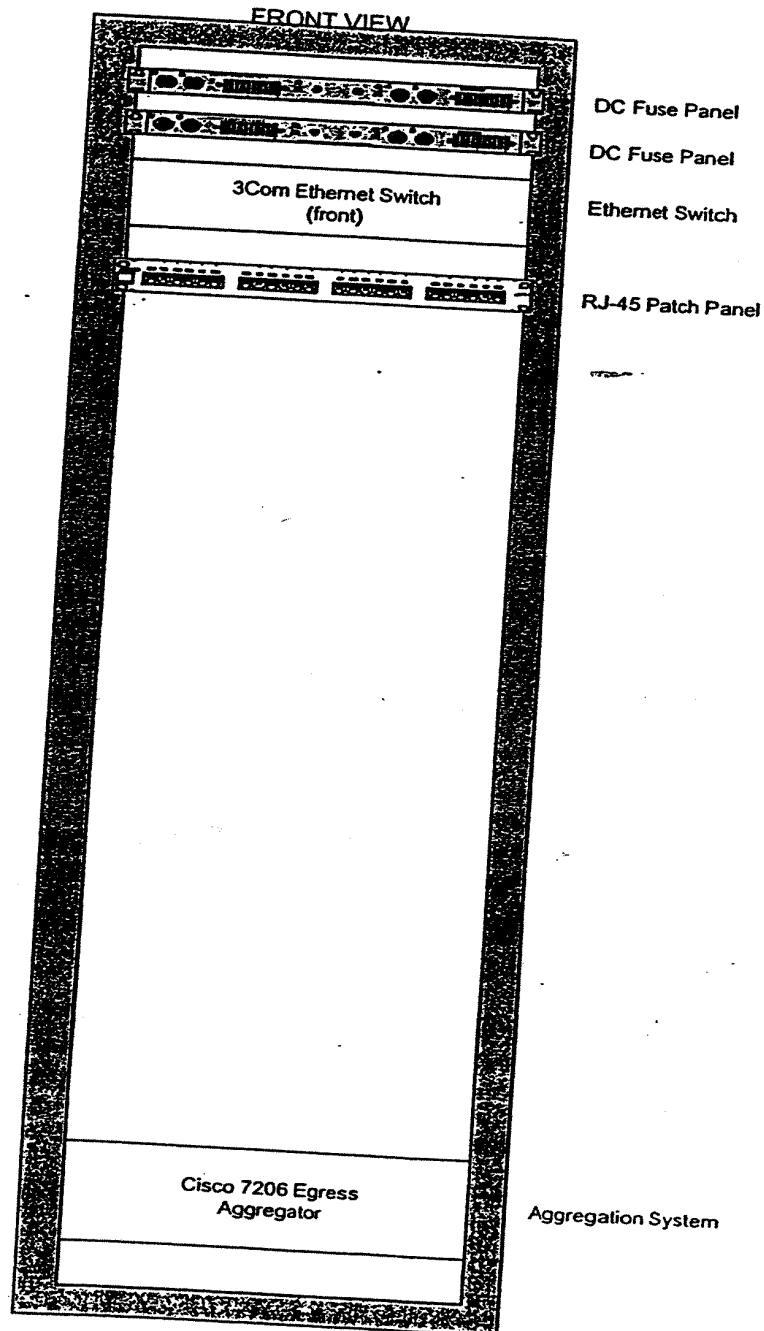
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EXHIBIT 4: EGRESS RACK



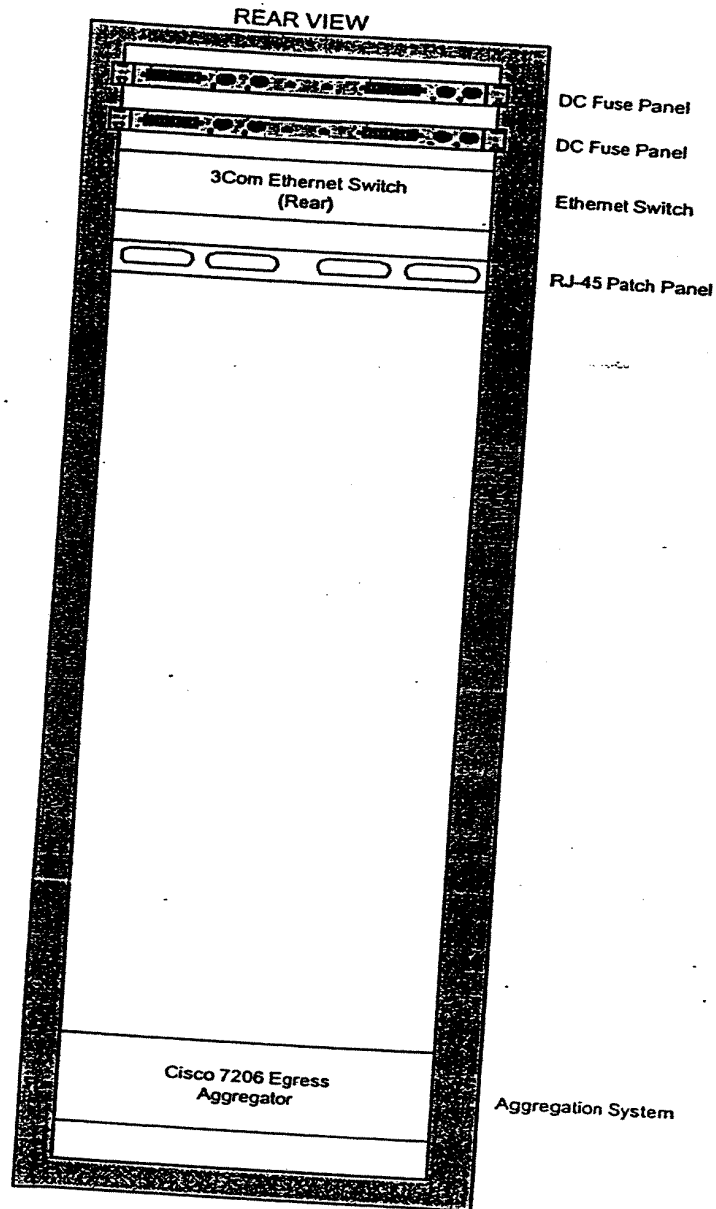
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EXHIBIT 5: EGRESS RACK



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Exhibit B

The following list of cities identifies the locations where Gridnet and ANS have PRI services currently active. There will be a minimum of at least one 3Com NAS per LATA to support the deployment of RAS Service.

Gridnet City	State
ALBANY	GA
ALEXANDRIA	LA
ANDERSON	SC
ASHEVILLE	NC
ASHEVILLE 2	NC
ATHENS	GA
ATLANTA	GA
ATLANTA 2	GA
ATLANTA 3	GA
AUGUSTA	GA
BATON ROUGE	LA
BATON ROUGE 2	LA
BILOXI	MS
BIRMINGHAM	AL
BIRMINGHAM 2	AL
BRUNSWICK	GA
BURLINGTON	NC
CHAPEL HILL	NC
CHARLESTON	SC
CHARLESTON 2	SC
CHARLOTTE	NC
CHATTANOOGA	TN
CLARKSVILLE	TN
COCOA	FL
COLUMBIA	SC
COLUMBUS	GA
DAYTONA BEACH	FL
DEERFIELD BEACH	FL
FLORENCE	AL
FORT LAUDERDALE	FL
FORT LAUDERDALE 2	FL
GAINESVILLE	FL
GOLDSBORO	NC
GREENSBORO	NC
GREENSBORO 2	NC
GREENVILLE	SC
GULFPORT	MS
HUNTSVILLE	AL
JACKSON	MS
JACKSON	TN
JACKSONVILLE	FL
JACKSONVILLE 2	FL
KEY WEST	FL
KNOXVILLE	TN
KNOXVILLE 2	TN

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LAFAYETTE	LA
LAKE CHARLES	LA
LOUISVILLE	KY
MACON	GA
MELBOURNE	FL
MEMPHIS	TN
MIAMI	FL
MOBILE	AL
MONROE	LA
MONTGOMERY	AL
NASHVILLE	TN
NASHVILLE 2	TN
NEW ORLEANS	LA
ORLANDO	FL
ORLANDO 2	FL
OWENSBORO	KY
PANAMA CITY	FL
PASCAGOULA	MS
PENSACOLA	FL
PENSACOLA 2	FL
RALEIGH	NC
RALEIGH 2	NC
SAVANNAH	GA
SHREVEPORT	LA
SPARTANBURG	SC
THOMASVILLE	GA
TUSCALOOSA	AL
VERO BEACH	FL
WEST PALM BEACH	FL
WEST PALM BEACH 2	FL
WILMINGTON	NC
WINSTON-SALEM	NC

ANS City	ST
BATON ROUGE	LA
GULFPORT	MS
MIAMI	FL
SHREVEPORT	LA
SHREVEPORT	LA
ATLANTA	GA
ORLANDO	FL
ORLANDO	FL
KNOXVILLE	TN
JACKSONVILLE	FL
JACKSONVILLE	FL
ST. AUGUSTINE	FL
RALEIGH	NC
RALEIGH	NC

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Bell South MCSA Attach1 (ExC) 092400.FINAL.xls

UUNET/BellSouth/3Com COBRA - MCSA Attachment Exhibit C Racked DC NEBS 37206 non-VXR (9/16/00)			
Egress Rack			
Quantity	Part No.	Description	Unit List Price
1	CISCO7206-DC	Cisco 7206 DC (non-VXR)	\$ 36,300.00
1	3C39036-DC	3Com 3900 DC Ethernet Switch	\$ 7,995.00
1	2500CAT5PS-24B	Lucent 24-port Patch Panel	\$ 260.00
2	OHCKTK225R	Fuse Panel	\$ 868.00
1	08022-646	7' Rack	\$ 2,000.00
1	UU-STD-1A	Cable Harness	\$ 880.00
1	UU-STD-1B	Misc. Hardware and Labels	\$ 2,900.00
1	UU-STD-1C	Staging/Integration Service	\$ 2,510.00
Planned Quantity			100
Modem Rack (Minimum Build)			
Quantity	Part No.	Description	Unit List Price
1	3C0504776-00	Total Control DC Management Chassis	\$ 27,438.00
INCLUDES:			
1	003458-00	TCH Dual 130A/DC Power w/ HiPerNMC	-
1	003802-01	EdgeServer OverDrive, 256mb, 2x2GB Hard Drives	-
1	003281-00	16 port Serial Ethernet NIC	-
1	001893-00	Intel Pentium Processor	-
1	002157-01	Dual 10/100 BaseT Ethernet NIC	-
1	000849-12	Quad Analog Digital Modem Card Set	-
4	003458-00	TCH Dual 130A/DC Power w/ HiPerNMC	\$ 8,150.00
4	002106-01	HiperARC Card Set (Ethernet)	\$ 9,575.00
14	002092-01	HiPerDSP Card Set (24 ports/card)	\$ 10,925.00
1	2500CAT5PS-24B	Lucent 24-port Patch Panel	\$ 260.00
2	930-0093	Carrier Access Mux	\$ 9,995.00
2	OHCKTK225R	Fuse Panels	\$ 868.00
1	08022-646	7' Rack	\$ 2,000.00
1	UU-STD-2A	Cable Harness	\$ 5,000.00
1	UU-STD-2B	Misc. Hardware and Labels	\$ 3,100.00
1	UU-STD-2C	Staging/Integration Service	\$ 6,430.00
Planned Quantity			125
3Com Modem Cards			
Planned Quantity	Part No.	Description	Unit List Price
2600	002092-01	HiPerDSP Card Set (24 ports/card)	\$ 10,925.00
340,250 usable ports (23 per modem card) 59,800 usable ports (23 per modem card) 100,050 usable ports (23 per modem card) 179 per usable port 17,909,850			
Included Spares (No Add'l Charge)			
1	CISCO7206-DC	Cisco 7206 DC (non-VXR)	
1	3C39036-DC	3Com 3900 DC Ethernet Switch	
1	2500CAT5PS-24B	Lucent 24-port Patch Panel	
1	OHCKTK225R	Fuse Panel	
1	3C0504776-00	Total Control DC Management Chassis	
1	003458-00	TCH Dual 130A/DC Power w/ HiPerNMC	
1	002106-01	HiperARC Card Set (Ethernet)	
1	002092-01	HiPerDSP Card Set (24 ports/card)	
1	930-0093	Carrier Access Mux	

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9/25/00

Exhibit 4 - 3Com Pricing

3Com

EXHIBIT 4: QWESTANS COBRA Pricing: 3Com Total Control Equipment Configuration (6/27/04)					
3Com TC/DC (HDM) CONFIGURATION (336 modem ports per chassis)					
Part No.	Description	Qty.	Virtual COBRA Price (US\$)	COBRA Price (US\$)	
3C0504776-00	Total Control DC Mgmt. Chassis (per cabinet/rack of 4 modem chassis)	1	\$	1 \$	3,999 Included
003458-00	TCH Dual 130ADC Power w/ HiPerNMC Card Set	1	Included	Included	Included
003802-01	EdgeServer OverDrive, 256mb, 2x2GB HD	1	Included	Included	Included
003281-00	16 port Serial NIC	1	Included	Included	Included
001863-00	Pentium Pro Processor	1	Included	Included	Included
002157-01	Dual 10/100 Base T Ethernet NIC	1	Included	Included	Included
000849-12	Quad Analog Digital Modem Card Set	1	Included	Included	Included
003458-00	TCH Dual 130ADC Power w/ HiPerNMC card set (per modem chassis)	1	\$	1 \$	1,999
002106-01	HiPerARC Card Set (Ethernet) (per modem chassis)	1	\$	1 \$	1,999
002092-00	HiPerDSP Card Set (24 ports/card) (per modem chassis)	14	\$	14 \$	30,870
Cisco7206VXR	Cisco 7206 DC VXR (per 8 modem chassis) (T3 or 8xT1 card)	1	\$	1 \$	21,999
WS-C2824M-XL-EN-DC	Cisco 24-port DC NEBS switch	1	\$	1 \$	2,967
WCOM COBRA SW	WCOM 3Com-TC Custom Software Bundle (WCOM use only)	1	N/C	N/C	N/C
Total System Price	(1 modem chassis per cabinet)		\$	19 \$	63,833
Total System Price	(2 modem chassis per cabinet)		\$	36 \$	98,701
Total System Price	(3 modem chassis per cabinet)		\$	51 \$	133,669
Total System Price	(4 modem chassis per cabinet)		\$	67 \$	168,437
Pricing Notes					
1. Average Lucent TNT COBRA price = \$132.73 per port (\$63,711/480). Average 3Com COBRA price (3 modem chassis) = \$132.51 per port (\$133,569/1008)					
2. Virtual COBRA pricing (\$1/part) valid only for RAS Equipment purchased by Qwest for use directly in support of WCOM's purchase of Virtual COBRA services from Qwest					
3. Prices are exclusive of E&I hardware and services (e.g., cabinets/racks, panels, cables, OOB mgmt devices, ancillary components, rack/stack services, and site preparation, engineering, and installation services and materials), which are the responsibility of Qwest					
4. Cisco 7206 may use DS3, 4xDS1, or 8xDS1 cards (depending on egress capacity requirements from a given site)					
5. Prices are exclusive of shipping, insurance, taxes, and duties, which are the responsibility of Qwest					

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Amendeu equipment Exhibit final clean

3Com

Verizon/WCOM CyberPOP™ 3Com Total Control Equipment Configuration (5/14/01)			
3Com TC/DC (HBM) CONFIGURATION (338 modem ports per chassis)			
Part No.	Description	Qty.	Virtual COBRA Price (US\$)
3C0504776-00	Total Control DC Mgmt. Chassis (per cabinet/rack of 4 modem chassis)	1	\$1
003458-00	TCH Dual 130A/DC Power w/ HiPerNMC Card Set	1	Included
003802-01	EdgeServer OverDrive, 256mb, 2x2GB HD	1	Included
003281-00	16 port Serial NIC	1	Included
001893-00	Pentium Pro Processor	1	Included
002157-01	Dual 10/100 Base T Ethernet NIC	1	Included
000849-12	Quad Analog Digital Modem Card Set	1	Included
003458-00	TCH Dual 130A/DC Power w/ HiPerNMC card set (per modem chassis)	1	\$1
002108-01	HiPerARC Card Set (Ethernet) (per modem chassis)	1	\$1
002092-00	HiPerDSP Card Set (24 ports/card) (per modem chassis)	14	\$14
Clisco7206/VXR	Clisco 7206 DC VXR (per 8 modem chassis)	1	\$1
3C39036-DC or Clisco WS-C2924M-XL-EN-DC	3Com 3900 DC Ethernet Switch or Clisco 24-port DC NEBS switch (per cabinet/rack of 4 modem chassis)	1	\$1
WCOM COBRA SW	WCOM 3Com-TC Custom Software Bundle (WCOM use only)	1	N/C
Total System Price			\$19
Pricing Notes			
<ol style="list-style-type: none"> 1. Virtual COBRA pricing (\$1/part) valid only for RAS Equipment purchased by Verizon for use in support of WCOM's purchase of CyberPOP service from Verizon 2. Prices are exclusive of EF&I hardware and services (e.g., cabinets/racks, panels, cables, OOB mgmt devices, ancillary components, rack/stack services, and site preparation, engineering, and installation services and materials), which are the responsibility of Verizon 3. The Clisco 7206 may use DS3, 4xDS1, or 8xDS1 cards (depending on egress capacity requirements from a given site) 4. For certain GridNet sites, a carrier access mux may be required to support DS3 ingress, subject to Verizon NEBS compliance 5. Prices are exclusive of shipping, insurance, taxes, and duties, which are the responsibility of Verizon 6. In light of 3Com's plans to "end of life" the 3Com 3900 DC Ethernet Switch, the Clisco 24-port DC NEBS Switch may be used instead 			

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Amended Equipment Exhibit, final, clean

TNT

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AMENDED AND RESTATED EXHIBIT A
Verizon/WCOM CyberPOP™: Lucent TNT Equipment Configuration (5/14/01)

T1/DC CONFIGURATION (480 modem ports per chassis)			
Part No.	Description	Qty.	Virtual COBRA Price (US\$)
TNT-2DC-H	TNT Chassis, Shelf Controller, Dual DC Power, 19" Rack Mount Kit, 32 MB DRAM, 32MB Flash Memory, and Heat Baffle.	1	\$1
TNT-SL-48MODV3-S-C	48-Port Modem Card (V.90 and V.34 compatible)	10	\$10
TNT-SL-HDLC2	96 Channel HDLC Slot Card	1	\$1
TNT-SL-CT1	T1 Slot Card	3	\$3
WCOM COBRA SW	WCOM TNT Custom Software Bundle (WCOM use only)	1	N/C
Total System Price			\$15

Pricing Notes

1. Virtual COBRA pricing (\$1/part) valid only for RAS Equipment purchased by Verizon for use in support of WCOM's purchase of CyberPOP service from Verizon
2. Prices are exclusive of E&I hardware and services (e.g., racks, panels, cables, OOB mgmt devices, ancillary components, rack/stack services, and site preparation, engineering, and installation services and materials), which are the responsibility of Verizon
3. In lieu of the ten (10) TNT-SL-48MODV3-S-C modem cards, five (5) APX8-SL-96DSP modem cards may be used for new deployments in accordance with mutually-coordinated configuration changes.
4. Prices are exclusive of shipping, insurance, taxes, and duties, which are the responsibility of Verizon

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3/24/2005

Qwest TNT T1 Config.081600a

UNNET/QWEST COBRA SERVICE SCHEDULE: EXHIBIT 2

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License: TNT T1/DC TNT (Fully Loaded) @ 480 Ports and extra free T1 slot card.
 Price excludes shipping, insurance and taxes which are the responsibility of Qwest.

Special Quantity Discount				82.0%			
Part No.	Qty.	List Unit Price	List Ext. Price	Disc. (%)	Unit Disc. Price	Disc. Ext. Price	
TNT-2DC-H	1	\$ 25,750	\$ 25,750	82.0%	\$ 4,635	\$ 4,635	
TNT-SL-48MODV3-S-C	10	\$ 27,600	\$ 276,000	82.0%	\$ 4,968	\$ 49,680	
TNT-SL-HDLC2	1	\$ 9,600	\$ 9,600	82.0%	\$ 1,728	\$ 1,728	
TNT-SL-CT1	3	\$ 9,200	\$ 27,600	82.0%	\$ 1,656	\$ 4,968	
TNT-SL-CT1	1	\$ 9,200	\$ 9,200	100.0%	\$ -	\$ -	
TNT-SO-FR	1	\$ 4,000	\$ 4,000	82.0%	\$ 720	\$ 720	
TNT-SO-SDN	1	\$ 4,000	\$ 4,000	82.0%	\$ 720	\$ 720	
TNT-SO-L2TP	1	\$ 7,000	\$ 7,000	82.0%	\$ 1,260	\$ 1,260	
Total TNT Price			\$ 363,150			\$ 63,711	
Qwest Purchase Commitment (Total \$)							100
Qwest Purchase Commitment (Total \$)							100

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Lucent Technologies
Bell Labs Innovations



Frequently Asked Questions TAOS 9.0 for MultiVoice™

1. What is the True Access Operating System (TAOS)?

The True Access™ Operating System (TAOS) from Lucent Technologies is the multiservice, real-time operating system software embedded in the APX 8000™, Stinger™, MAX TNT®, MAX™, SuperPipe, and Pipeline® family of access platforms. TAOS provides the widest range of solutions for WAN access environments and represents the brand name for the leading WAN access feature set for service providers and corporate enterprises. TAOS underlines the Lucent heritage in WAN access solutions and its commitment to research and development to ensure continued leadership in the market.

2. What edge access platforms does TAOS 9.0 for MultiVoice support?

TAOS 9.0 for MultiVoice™ supports the following industry-leading access platforms:

APX 8000, MAX TNT, and MAX 6000. Lucent plans to support the MAX 3000 and SuperPipe Plus in the second quarter of 2001 in TAOS version 9.1.

3. What are the major features within TAOS 9.0 for MultiVoice?

TAOS 9.0 for MultiVoice is a major release that enables "Universal Port" capabilities on the APX 8000 and MAX TNT platforms. Universal Port supports multiple applications including simultaneous analog and digital modems for remote access, voice- and fax-over-IP, and virtual private networks (VPNs) using any available port processor resources on the 96- or 48-port MultiDSP modules.

Specific MultiVoice features include application support for residential 1+ long distance (LD) and 1010 dial-around services, and call routing programmability in and out of the voice-over-IP (VoIP) network based on dialed number identification service (DNIS) or trunk group. In 2-stage dialing scenarios (calling card), you can implement programmability for authentication and routing based on Automatic Number Identification (ANI), DNIS, trunk group, and/or password. Other features include custom branding (announcements), arbitrary break-in announcements, sequential dialing, and support for operator assistance/calling card balance recharge. **Please note that 1+ LD and 1010 dial-around services require Feature Group D support that is available only in North America and other select regions.**

4. What is "Universal Port"?

"Universal Port" functionality enables the MAX TNT and APX 8000 platforms to configure the digital signal processor (DSP) automatically for the type of incoming call—dial-up (V.90 modem or ISDN), VoIP, fax-over-IP, and virtual private network (VPN)—accommodate it on any available port, and process it for transport over a packet-based IP network. **Please note that "Universal Port" is not supported on the MAX 6000 or MAX 3000 at this time.**

5. Which slot cards support "Universal Port" with the MAX TNT and APX 8000 platforms?

The 48-port MultiDSP slot card(s), and the 96-port MultiDSP card(s) are needed to support the "Universal Port" feature. Part numbers are as follows:

- 48-port MultiDSP cards (TNTV-SL-ADI-C)
- 96-port MultiDSP cards (APX8-SL-96DSP)

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6. Can the same chassis house the 48-port MultiDSP and 96-port MultiDSP slot cards?

As of TAOS 9.0, you may mix the 48- and 96-port MultiDSP cards in a single chassis for data applications only—that is, you can mix them for V.90, ISDN, VPN, etc., but not when running a VoIP service at this time.

7. Are there any limitations of the 96-port MultiDSP vs. the 48-port MultiDSP?

Yes, the 96-port MultiDSP card can be used as a modem or a voice coder. This card supports G.711 and G.729 (a) only. In addition, every port can support fax-over-IP, either as transparent fax transport (carried as G.711 PCM with no echo cancellation) or fax relay (T.38 based). The 48-port MultiDSP card supports analog and digital modems, fax-over-IP, and all supported MultiVoice codecs including G.711, G.729a, G.723.1, G.728, and RT-24.

8. How do I upgrade TAOS on an existing MAX TNT or APX 8000 platform with MultiVoice hash code? Is there a charge to obtain the software?

The software is free to existing MultiVoice customers. To obtain the software and release information, go to the following URLs:

MAX TNT: <ftp://ftp.ascend.com/pub/Software-Releases/MaxTNT/>
APX 8000: <ftp://ftp.ascend.com/pub/Software-Releases/APX/>

9. Can I upgrade my existing remote access concentrator for the MAX TNT and APX 8000 platforms to support MultiVoice TAOS 9.0 with "Universal Port?" and is there a cost?

Yes, you need the following components to create and contribute to the programmability of the MultiVoice with the "Universal Port" solution:

- MultiVoice Hash Code
- MultiVoice Access Manager 3.1 (MVAM 3.1) or Lucent Softswitch 3.0
- Lucent Worldwide Services for MultiVoice Networks
- Add-on applications from Lucent or a MultiVoice approved third-party vendor (see <http://www.lucent.com/ins/map>) (Optional)
- MultiVoice Settlement Engine 1.0 (Optional)
- Either 48- or 96-port MultiDSP cards to support VoIP, fax-over-IP, and all data applications.

You are also required to install the Feature Group D hash code option on each gateway that will support interexchange carrier (IXC) traffic in a MultiVoice network using the MultiVoice Access Manager 3.1 as the gatekeeper.

The Lucent sales force and technical support teams are available to answer questions and assist you with information and pricing regarding your existing network and business needs. For additional support, you may also contact certified Lucent distributors and system integrators directly or go to the Lucent Web site at (<http://www.lucent.com/ins/products/multivoice>) for more information on the MultiVoice for the MAX product.

10. If I decide not to upgrade to TAOS 9.0, will Lucent still support the older versions of TAOS?

Yes, but you should consider upgrading to version 9.0 for its enhanced features, performance and functionality—and it is FREE!

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11. What are the benefits of TAOS 9.0 for MultiVoice?

The "Universal Port" feature uses the same DSP for voice or data on a call-by-call basis, which allows you to use the APX 8000 and MAX TNT products as multiservice platforms. Lucent is the first to offer Universal Port capability on platforms with multiple DS3 capacity. Multiservice networks provide the key to reduced costs, and are targeted to provide network service providers with a common platform that they can use for transparent integration of voice, fax, and modem services in an existing or new carrier infrastructure.

Other benefits include the ability to sell multiservice capability on a single platform into lucrative calling card, dial-around, and long distance markets. MultiVoice can now be deployed—where, until now, a Class 4 tandem switch was required—to trunk long-distance (LD) calls in intra-LATA or interLATA switching environments. Supported applications include residential 1+ LD and 1010 dial-around services. This new MultiVoice functionality enables any Internet service provider (ISP) to offer telephony services in the \$87 billion North American market for long-distance services.

12. When will TAOS 9.0 be available?

TAOS 9.0 is available now. You can download the software from the following URLs:

MAX TNT: <ftp://ftp.ascend.com/pub/Software-Releases/MaxTNT/>

APX 8000: <ftp://ftp.ascend.com/pub/Software-Releases/APX/>

13. Does TAOS 9.0 for MultiVoice operate with Lucent Softswitch and what type of applications does it support?

Yes, TAOS 9.0 does interoperate with Lucent Softswitch 2.x, 3.0, and above.

The initial application of Lucent Softswitch 3.0 is to replace the toll/tandem (class-4) switches and to offer VoIP connectivity. Lucent Softswitch controls trunking gateways like the MAX-TNT and APX-8000, which convert circuit trunks to VoIP packets. Lucent Softswitch receives the SS7 signaling from the PSTN by an embedded SS7-Gateway and performs call control functions. This solution allows operators to replace existing toll/tandem exchanges with a Lucent Softswitch + gateway combination distributed in a network. Being a flexible signaling infrastructure, Lucent Softswitch offers voice over packet connectivity with a variety of technologies.

Another application includes Internet Call Diversion (ICD) which diverts Internet dial-up data traffic directly to the data packet network to alleviate congestion on the circuit based PSTN. This application has been the driving force behind the evolution of gateways we know today and has accelerated the clarification of the Lucent Softswitch architecture by separating payload and call-control. For further information on Lucent's Softswitch product go to

<http://www.lucent-ssg.com/ons/softswitch/>

Does NavisAccess™ v5.0 support TAOS 9.0 for MultiVoice?

Yes, with Navis™ 5.0 and MultiVoice, you can use the VoIP gateway Management Information Base and call logging to manage the VoIP network and application. You can map VoIP calls based on DNIS and Trunk Group and monitor VoIP services in real-time using NAVIS AccessWatch. You can also monitor physical resources including DSPs, slot cards, and modems and base fault, performance and event monitoring on VoIP statistics—jitter, delay/latency, and call rates. You can purchase the NavisAccess management platform separately.

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14. How can I purchase the TAOS 9.0 and where can I get additional information?

You may purchase the MultiVoice TAOS 9.0 for the APX 8000 and MAX TNT platforms via the standard MAX distribution channels including the following:

- Distributors
- Value-added reseller (VAR) channels
- Direct from Lucent

For more information, please call Lucent in the U.S. at 1.800.621.9578 or visit our Web site at <http://www.lucent.com/ins/products/multivoice>.

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Lucent MAX TNT (TNT-2DC-H) Remote Access Server - Find, Compare, and Buy Lucent MA... Page 1 of 3



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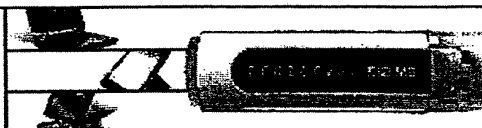
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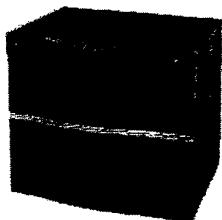
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The MAX TNT multiprotocol WAN access switch enables carriers, ISPs, corporations, and major network providers to offer a variety of access services such as analog, ISDN, leased T1/E1, and frame relay. Because the MAX TNT is the highest-density product in its class, it dramatically reduces rack space requirements while driving down the price per port. The MAX TNT has a scalable, modular card and backplane architecture that provides intelligent access for applications to global network services. The modular card system lets users design a solution that

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EXHIBIT B

Exhibit B-1

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
In re:

WORLD.COM, INC., et al.,

Debtors.
-----X

CHAPTER 11

Case No. 02-13533 (AJG)

(Jointly Administered)

**REPLY OF THE UNITED STATES OF AMERICA TO REORGANIZED
DEBTORS' OBJECTION TO IRS REQUEST FOR PAYMENT NO. 38365**

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UNITED STATES BANKRUPTCY COURT
 SOUTHERN DISTRICT OF NEW YORK

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In re:	: CHAPTER 11
	: :
WORLD COM, INC., <u>et al.</u> ,	: Case No. 02-13533 (AJG)
	: :
Debtors.	: (Jointly Administered)
-----X	

REPLY OF THE UNITED STATES OF AMERICA TO REORGANIZED DEBTORS' OBJECTION TO IRS REQUEST FOR PAYMENT NO. 38365

TO THE HONORABLE ARTHUR J. GONZALEZ
 UNITED STATES BANKRUPTCY JUDGE:

1. The United States of America (the "United States" or "Government") by its attorney, Michael J. Garcia, United States Attorney for the Southern District of New York, respectfully submits this reply to the Reorganized Debtors' Objection to Proof of Claim No. 38365, filed on August 5, 2004 (the "Objection," a copy of which is attached as Exhibit B to the Declaration of Dr. Michael Hills, dated September 21, 2005 ("Hills Decl.")).¹

2. On or about July 2, 2004, the Internal Revenue Service ("IRS") filed a Request For Payment, claim numbered 38365, against MCI subsidiary UUNET Technologies, Inc. ("UUNET") seeking payment of \$16,276,440.81 in federal communications excise taxes. (Id.

¹ Debtors refer to the IRS's Request for Payment as a Proof of Claim. In fact, the IRS filed a Request for Payment of its administrative claim for post-petition taxes.

Ex. A).

3. The excise taxes are owed pursuant to 26 U.S.C. § 4252(a), because UUNET has purchased central office-based remote access ("COBRA") services that include access to the local telephone system and the capability of providing telephonic quality communication with substantially all persons in the local telephone system. (*Id.* ¶ 5). In other words, UUNET has bought services that can provide telephonic quality communication.

4. In the Objection, Debtors contend that the COBRA services they purchased are capable of transmitting data only, not voice communications, and that the excise taxes are therefore inapplicable. This contention is factually and legally incorrect, as explained below and in the declaration of the Government's expert witness, Dr. Michael Hills.

5. For the reasons set forth below, the Government asks the Court to reject Debtors' efforts to expunge, disallow or modify the IRS's Request for Payment and requests that the Request for Payment be allowed in the full amount of \$16,276,440.81 (plus any subsequently-accrued interest and penalties) because Debtors have not rebutted the *prima facie* validity of the IRS's claim and because the evidence demonstrates that the COBRA services purchased by UUNET are capable of telephonic quality communication. Alternatively, the Government respectfully requests that the Court permit discovery on the factual matters raised by the Objection, pursuant to Federal Rules of Bankruptcy Procedure 9014 and 7026.

BACKGROUND

6. On July 21, 2002 and November 8, 2002, the Debtors filed petitions for relief under Chapter 11, Title 11 of the United States Code, 11 U.S.C. § 101 *et seq.*, as amended (the "Bankruptcy Code").

7. On or about February 25, 2004, the IRS filed a Request for Payment, numbered

37947, against debtor UUNET, in the amount of \$19,077,092.19 (inclusive of interest and penalties computed through March 6, 2004) for unpaid post-petition excise taxes for the fourth quarter of 2002, all four quarters of 2003, and some of the first quarter of 2004. (Declaration of Assistant United States Attorney Nicole Guéron, dated September 27, 2005 ("Guéron Decl.") Ex. A).²

8. On or about July 2, 2004, the IRS filed the Request For Payment, claim numbered 38365, as Amendment No. 1 to its prior Request for Payment, in the amount of \$16,276,440.81 (inclusive of interest and penalties computed through July 9, 2004) for unpaid post-petition excise taxes for the fourth quarter of 2002, all four quarters of 2003, the first quarter of 2004, and some of the second quarter of 2004 (the "Excise Tax Claim"). (Hills Decl. Ex. A).

9. In approximately February, 2005, the parties agreed to engage in informal discovery, in an effort to see whether development of the factual record would permit resolution of the dispute without formal litigation. By letter dated February 14, 2005, the Government sought numerous relevant documents from the Debtors. (Hills Decl. Ex. D).

10. On July 14, 2005, Debtors produced 265 pages of documents, and a letter describing the limited scope of this production. (Hills Decl. Ex. C). Debtors refused to produce many of the documents requested by the Government.

11. Accordingly, the Government bases this response to the Objection on only a portion of the documents it sought from Debtors, which are only those documents that Debtors chose to disclose. Nonetheless, the documents produced by UUNET prove that the COBRA services UUNET purchased are capable of telephonic quality communication, and are therefore subject to federal communications excise taxes.

² The IRS later withdrew Claim No. 37947 for unrelated reasons. (Guéron Decl. Ex. B).

ARGUMENT

**DEBTORS' OBJECTION TO THE EXCISE TAX CLAIM SHOULD BE DENIED
OR THE COURT SHOULD ORDER THE PARTIES TO CONDUCT DISCOVERY**

**I. The IRS's Claim Is *Prima Facie* Valid and Debtors
Have Failed to Overcome The Presumption of Its Validity**

12. "It is well settled that the party objecting to a proof of claim has the burden of coming forward with sufficient evidence rebutting the validity of a properly filed proof of claim."

In re King, 305 B.R. 152, 162 (Bankr. S.D.N.Y. 2004).

13. A proof of claim executed and filed in accordance with the Federal Rules of Bankruptcy Procedure constitutes *prima facie* evidence of the validity and amount of the claim. Fed. R. Bankr. P. 3001(f); see Vines v. IRS (In re Vines), 200 B.R. 940, 949 (M.D. Fl. 1996) (declining to invalidate IRS proof of claim); In re Kahn, 114 B.R. 40, 44 (Bankr. S.D.N.Y. 1990) (properly filed proof of claim is deemed valid and allowed unless debtor objects). "'*Prima facie* case' has a clear meaning: evidence of an amount and quality sufficient to send a case to the trier of fact." SEC v. Unifund SAL, 910 F.2d 1028, 1037 (2d Cir. 1990).

14. Unsupported allegations cannot rebut the *prima facie* validity of the Excise Tax Claim. See Rexnord Holdings, Inc. v. Biderman, 21 F.3d 522, 526 (2d Cir. 1994) (party cannot rebut *prima facie* case without "competent evidence"); King, 305 B.R. at 164 (objecting party must produce sufficient evidence to refute claimant's *prima facie* case); Kahn, 114 B.R. at 44 (same); see also Wright v. Holm (In re Holm), 931 F.2d 620, 623 (9th Cir. 1991) (debtor who adduced no evidence supporting objection to claim failed to overcome *prima facie* validity of claim).

15. Thus, in the face of the Excise Tax Claim, "the Debtor 'may not rebut the *prima facie* case merely by stating that the amount of taxes claimed by the Service is not correct; the